

Transaction Codes Pocket Guide



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Transaction Codes Pocket Guide

This document is an abbreviated version of the Transaction Codes listed in Document 6209 for quick reference. The transaction codes consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by the Automatic Data Processing (ADP) must contain a Transaction Code to maintain Accounting Controls of debit and credits, to cause the computer at MCC/TCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File.

The abbreviations used under the heading "File" are as follows: Individual Master File (IMF) "I", Business Master File (BMF) "B", Employee Plan Master File (EPMF) "E", Individual Retirement Account File (IRAF) "A", Payer Master File (PMF) "P".

Trans. Code	File	D/C	Title
000	I/B/E		Establish an Account or Plan
001	B/E		Resequence an Account due to a TIN Change
001	E		Resequence due to Plan Number change
001	I/A		Resequence an Account
001	B/A/E		TIN Change Failed to Resequence
002	E		Resequence EPMF Merge-Fail
003	B		Duplicate Tax Modules are not Resequence
003	B		BMF Partial Merge
004	B		BMF Partial Merge
005	I/B/A/E		Resequence Account or Plan for Merge
006	I/B/A/E		Account Resequence to Master File Location
006	E		Merge Plan Resequence
007	I/B/A		Carrier Transaction
008	I/B/A		IMF/BMF Complete Merge
011	I/B/E/A		Change EIN or SSN
011	E		Change Plan Number
012	I/B/E/A		Reopen Entity Account or Plan
013	I/B/E/A		Name Change
013	E		Plan Name Change
014	I/B/E/A		Address Change
015	I/B/A/E		Location and/or ZIP Code
016	I/B/A/E		Miscellaneous Change Entity Codes
017	I/A		Spouse SSN
017	E		Change File Folder Number
018	I/B/A		Release Undeliverable Refund Check Freeze
019	I/B/E/A		ZIP Code/Area Office Change
020	I/B/E/A		Closes Account or Deactivates Account or Delete a Plan
022	B		Delete EO Submodule
023	B		Reverse the election to lobby
024	B		Election to Lobby
025	A		No Resequence-SSN
026	I/B/A/E		Delete Changed TIN or Old Plan Data
026	I/B		IMF/BMF Complete Merge
030	I/B/A		Update Location Codes Out-of-Campus
040	I/B/A		Directs Change to Valid SSN

Trans. Code	File	D/C	Title
041	I/B/A		Directs Change to Invalid SSN
052	B		Reversal of TC 053, 054, 055
053	B/E		Plan Year Ending Month Change
054	B		Retained FYM
055	B		Change or Adopt New FYM
057	B		Reversal of TC 054, 055
058	B		Rejection of Form 8716
059	B		Rejection of Form 1128
060	B		Elect Foreign Sales Corporation (FSC)
061	B		Revoke Reverses TC 060, 063, 064, or 065
062	B		Erroneous
063	B		FSC Election Received
064	B		FSC Election Denied
065	B		FSC Revocation Received
066	B		Terminate FSC Received
070	B		Church Exemption from Social Security Taxes
071	B		Revocation of Church Exemption from Social Security Taxes
072	B		Deletion of TC 070 Input in Error
073	B		Correction of Erroneous Revocation / Termination
076			Indicate acceptance of Form 8832
077	B		Reversal of TC 076
078	B		Rejection of Form 8832, Entity Classification Election
079	B		Revocation of Form 8832, Entity Classification Election
080	I		Validates Spouse's SSN
082	B		Acceptance of Form 8869
083	B		Reversal of TC 082
084	B		Termination of Form 8869
085	B		Reversal of TC 084
086	B		Effective date of revocation
087	B		Reversal of TC 086
090	B		Small Business Election
091	B		Terminate Small Business
092	B		Reverses TC 090, 093, 095, 097
093	B		Application for Small Business Election

Trans. Code	File	D/C	Title
094	B		Application for Small Business Denied
095	B		Application for Small Business Pending
096	B		Small Business Election Terminated
097	B		Application for Small Business Pending National Office Approval
098	B		Establish or Change in a Fiduciary Relationship
099	B		Termination of Fiduciary Relationship
100	B		Acceptance of Qualified Subchapter S Trust (QSST)
101	B		Revocation of Qualified Subchapter S Trust (QSST)
102	B		Acceptance of Electing Small Business Trust (ESBT)
103	B		Revocation of Electing Small Business Trust (ESBT)
110	B		Designates Windfall Profits Tax Return to GMF Unpostable System
120	I/B		Account Disclosure Code
121	E		Employee Plan Characteristics
122	E		Reversal of Employee Plan Characteristics
123	E		Update of Employee Plan Characteristics
125	E		Plan Termination
126	E		Reversal of Termination
127	E		Administrator Data Change
128	E		Administrator Data Change
129	I		HHS Request
130	I/B		Entire Account Frozen from Refunding
131	I/B		Reversal of TC 130 Refund Freeze
132	I		Reversed TC 130
136	B		Suppress FTD Alert
137	B		Reverse Suppress
140	I		IRP Delinquency Inquiry
141	I/B/E		Delinquency Inquiry
142	I/B/E		Delinquency Investigation
148	I/B		Issuance of TDA or TDI Assembly

Trans. Code	File	D/C	Title
149	I/B		Reversal of TC 148
150	I/B/E/A/P	D	Return Filed & Tax Liability Assessed
150	I/A		Entity Created by TC 150
151	E/A		Reversal of TC 150 or 154
152	I/A		Entity Updated by TC 150
154	E		Posting F5330 Data
155	E		1 st Correspondence Letter Sent
156	E		Subsequent Correspondence Sent
157	E		Schedule A
157	B		Form 5578, Non-Discrimination Certification
159	I		Settlement Data
160	B/A	D	Manually Computed Delinquency Penalty
161	I/B/A/	C	Abatement of Delinquency Penalty
162	I/B/A		Failure to File Penalty Restriction Deletion
166	I/B/A	D	Delinquency Penalty
167	I/B/A	C	Abate Delinquency Penalty
170	I/B	D	Estimated Tax Penalty
171	I/B	C	Abatement of Estimated Tax Penalty
176	I/B	D	Estimated Tax Penalty
177	I/B	C	Abatement of Estimated Tax Penalty
180	B	D	Deposit Penalty
181	B	C	Deposit Penalty Abatement
186	B	D	FTD (Deposit) Penalty Assessment
187	B	C	Abatement of FTD Penalty Assessment
190	I/B/A	D	Manually Assessed Interest Transferred In
191	I/B/A	C	Interest Abatement
196	I/B/A	D	Interest Assessed
197	I/B/A	C	Abatement of Interest Assessed
200	I/A	D	Taxpayer Identification Number Penalty Assessment
201	I/A	C	Taxpayer Identification Number Penalty Abatement
234	B	D	Assessed Daily Delinquency Penalty

Trans. Code	File	D/C	Title
235	B	C	Abates Daily Delinquency Penalty
238	B	D	Daily Delinquency Penalty
239	B	C	Abatement of Daily Delinquency Penalty
240	I/B/A	D	Miscellaneous Penalty
241	I/B/A	C	Abate Miscellaneous Penalty
246	B	D	Form 8752 or 1065 Penalty
247	B	C	Abatement of 1065 Penalty
270	I/B/A	D	Manual Assessment Failure to Pay Tax Penalty
271	I/B/A	C	Manual Abatement of Failure to Pay Tax Penalty
272	I/B/A		Failure to Pay Penalty Restriction Deletion
276	I/B/A	D	Failure to Pay Tax Penalty
277	I/B/A	C	Abatement of Failure to Pay Tax Penalty
280	I/B/A	D	Bad Check Penalty
281	I/B/A	C	Abatement of Bad Check Penalty
286	I/B/A	D	Bad Check Penalty
287	B	C	Reversal of Bad Check Penalty
290	I/B/A	D	Additional Tax Assessment
291	I/B/A	C	Abatement Prior Tax Assessment
294	I/B	D	Additional Tax Assessment with Interest Computation Date
295	I/B	C	Abatement of Prior Tax Assessment with Interest Computation Date
298	I/B	D	Additional Tax Assessment with Interest Computation Date
299	I/B	C	Abatement of Prior Tax Assessment Interest Computation Date
300	I/B/A	D	Additional Tax or Deficiency Assessment by Examination Div. or Collection Div.
301	I/B/A	C	Abatement of Tax by Examination or Collection Div.
304	I/B	D	Additional Tax or Deficiency Assessment by Examination Div.with Interest Computation Date

Trans. Code	File	D/C	Title
305	I/B	C	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation Date
308	I/B	D	Additional Tax or Deficiency Assessment by Examination or Collection Div. with Interest Computation Date
309	I/B	C	Abatement of Prior Tax Assessment by Examination Div. with Interest Computation date
310	I	D	Penalty for Failure to Report Income from Tips
311	I	C	Tip Penalty Abatement
320	I/B/A	D	Fraud Penalty
321	I/B/A	C	Abatement of Fraud Penalty
336	I/B/A	D	Interest Assessment on Additional Tax or Deficiency
337	I/B/A	C	Abatement of Interest Assessed on Additional Tax or Deficiency
340	I/B/A	D	Restricted Interest Assessment
341	I/B/A	C	Restricted Interest Abatement
342	I/B/A		Interest Restriction Deletion
350	I/B/A	D	Negligence Penalty
351	I/B/A	C	Negligence Penalty Abatement
360	I/B/A	D	Fees & Collection Costs
361	I/B/A	C	Abatement of Fees & Collection Costs
370	I/B/A	D	Account Transfer-In
380	I/B/A	D	Overpayment Cleared Manually
386	I/B/A	D	Clearance of Overpayment
388	I/B/A	D	Statute Expiration Clearance to Zero Balance and Removal
389	I/B	C	Reversal of Statute Expiration
400	I/B/A	C	Account Transfer-out
402	I/B/A	D	Account Re-Transferred-In
420	I/B/E		Examination Indicator
421	I/B/E/A		Reverse Examination Indicator
424	I/B/E		Examination Request Indicator
425	I		Reversed TC 424
427	B		Request Returns from SERFE file

Trans. Code	File	D/C	Title
428	I/B/E		Examination or Appeals Case Transfer
429	I/B		Request AIMS Update from MF
430	I	C	Estimated Tax Declaration
430	I		Entity Created by TC 430
432	I/A		Entity Updated by TC 430
446	I/B/E/A		Merged Transaction Indicator
450	I/B/A	D	Transferee Liability Assessment
451	I/B/A	C	Reversal of TC 450
459	B		Prior Quarter Liability, Forms 941 and 720
460	I/B/A/P		Extension of Time for Filing
462	I/B/A/E		Correction of a TC 460 Transaction Processed in Error
463	B		Waiver to File on Mag Tape
464	B		Reversal of TC 463
468	B		Extension of Time to Pay Estate Tax
469	B		Reversal of TC 468
470	I/B/A		Taxpayer Claim Pending
471	I/B/A		Reversal of Taxpayer Claim Pending
472	I/B/A		Reversal of Taxpayer Claim Pending
474	I/B/E		Interrupts Normal Delinquency Processings
475	I/B/E		Permits TDI Issuance
480	I/B/A		Offer-in-Compromise Pending
481	I/B/A		Offer-in-Compromise Rejected
482	I/B/A		Offer-in-Compromise Withdrawn
483	I/B/A		Correction of Erroneous Posting of TC 480
488	B		Installment and/or Manual Billing
489	B		Installment Defaulted
490	P		Mag Media Waiver
494	B/I		Notice of Deficiency
495	B/I		Closure of TC 494 or correction of TC 494 processed in error
500	I		Military Deferment
502	I		Correction of TC 500 Processed in Error
503			TC 500 changed to 503 when posting TC 502

Trans. Code	File	D/C	Title
510	I		Releases Invalid SSN Freeze on Refunds
520	I/B/A		IRS Litigation Instituted
521	I/B/A		Reversal of TC 520
522	I/B/A		Correction of TC 520 Processed in Error
524			Collateral Agreement Pending
525			Collateral Agreement No Longer Pending
528	I/B/A		Terminate Stay of Collection Status
530	I/B/A		Currently not Collectible Account
531	I/B/A		Reversal of a Currently not Collectible Account
532	I/B/A		Correction of TC 530 Processed in Error
534	I/B/A	C	Expired Balance Write-off, accrued or assessed
535	I/B/A	D	Reversal of Expired Balance Write-off
537	I/B		Reversal of Currently not Collectible Account Status
538	B		Trust Fund Recovery Penalty Cases
539	B		Trust Fund Recovery Penalty Case Reversal
540	I/A		Deceased Taxpayer
542	I/A		Correction to TC 540 Processed in Error
550	I		Waiver Extension of Date Collection Statute Expires
560	I/B/A/E		Waiver Extension of Date Assessment Statute Expires
570	I/B/A		Additional Liability Pending/or Credit Hold
571	I/B/A		Reversal of TC 570
572	I/B/A		Correction of TC 570 Processed in Error
576	I	D	Unallowable Tax Hold
577	I	C	Reversal Of TC 576
582	I/B		Lien Indicator
583	I/B		Reverse Lien Indicator
586	B		Transfer/revenue receipt cross ref. TIN
590	B/I/E		Satisfying Trans. Not liable this Tax period

Trans. Code	File	D/C	Title
591	B/I/E		Satisfying Trans. No longer liable for tax for same MFT if not already delinquent
592	B/I/E		Reverse 59X Trans.
593	B/I/E		Satisfying Trans. Unable to locate taxpayer
594	B/I/E		Satisfying Trans. Return previously filed
595	B/I/E		Satisfying Trans. Referred to Examination
597	B/I/E		Satisfying Trans. Surveyed satisfies this module only
598	B/I/E		Satisfying Trans. Shelved-satisfies this module only
599	B/I/E		Satisfying Trans. Returned secured-satisfies this module only
600	B/I/E	C	Underpayment Cleared Manually
604	B/I		Assessed Debit Cleared
605	B/I		Generated Reversal of TC 604
606	I/B/A	C	Underpayment Cleared
607	I/B/A	D	Reversal of Underpayment Cleared
608	I/B/A	C	Statute Expiration Clearance to Zero Balance and Remove
609	I/B/A	D	Reversal of Statute Expiration
610	I/B	C	Remittance with Return
611	I/B	D	Remittance with Return Dishonored
612	I/B	D	Correction of 610 Processed in Error
620	B	C	Initial Installment Payment: Form 7004, MFT 02+33; Form 2758, MFT 05; Form 8736, MFT 05
621	B	D	Installment Payment Check Dishonored
622	B	D	Correction of TC 620 Processed in Error
630	I/B	C	Manual Application of Appropriation Money
632	I/B	D	Reversal of Manual Application of Appropriation Money
636	I/B	C	Separate Appropriations Refundable Credit

Trans. Code	File	D/C	Title
637	I/B	D	Reversal of Separate Appropriations Refundable Credit
640	I/B/A	C	Advance Payment of Determined Deficiency or Underreporter Proposal
641	I/B/A	D	Dishonored Check on Advance Payment
642	I/B/A	D	Correction of TC 640 Processed in Error
650	B	C	Federal Tax Deposit
651	B	D	Invalid Federal Tax Deposit
652	B	D	Correction of FTD Posted in Error
660	I/B	C	Estimated Tax
660	B	C	Federal Tax Deposit
661	I/B	D	ES payment or FTD Check Dishonored
662	I/B	D	Correction of TC 660 Processed in Error
666	I	C	Estimated Tax Credit Transfer In
667	I	D	Estimated Tax Debit Transfer out
670	I/B/A	C	Subsequent Payment
671	I/B/A	D	Subsequent Payment Check Dishonored
672	I/B/A	D	Correction of TC 670 Processed in Error
673			Input of a TC 672 Changes an existing TC 670 to TC 673
678	B	C	Credits for Treasury Bonds
679	B	D	Reversal of Credits for Treasury Bonds
680	I/B/A	C	Designated Payment of Interest
681	I/B/A	D	Designated Payment Check Dishonored
682	I/B/A	D	Correction of TC 680 Processed in Error
690	I/B	C	Designated Payment of Penalty
691	I/B	D	Designated Payment Check Dishonored
692	I/B	D	Correction of TC 690 Processed in Error
694	I/B/A	C	Designated Payment of Fees and Collection Costs

Trans. Code	File	D/C	Title
695	I/B/A	D	Reverse Designated Payment of Fees and Collection Costs
700	I/B/A	C	Credit Applied
701	I/B	D	Reverse Generated Overpayment Credit Applied
702	I/B/A	D	Correction of Erroneously Applied Credit
706	I/B	C	Generated Overpayment Applied from Another Tax Module
710	I/B	C	Overpayment Credit Applied from Prior Tax Period
712	I/B	D	Correction of TC 710 or 716 Processed in Error
716	I/B	C	Generated Overpayment Credit Applied from Prior Tax Period
720	I/B/A	C	Refund Repayment
721	I/B/A	D	Refund Repayment Check Dishonored
722	I/B/A	D	Correction of TC 720 Processed in Error
730	I/B/A	C	Overpayment Interest Applied
731	I/B	D	Reverse Generated Overpayment Interest Applied
732	I/B/A	D	Correction of TC 730 Processed in Error
736	I/B	C	Generated Interest Overpayment Applied
740	I/B/A	C	Undelivered Refund Check Redeposited
742	I/B/A	D	Correction of TC 740 Processed in Error
756	B	C	Interest on Overpayment Transferred from IMF
760	I/B/A	C	Substantiated Credit Payment Allowance
762	I/B/A	D	Correction of TC 760 Processed In Error
764	I	C	Earned Income Credit
765	I	D	Earned Income Credit Reversal
766	I/B	C	Generated Refundable Credit Allowance
766	I/B	C	IRS TOP Offset Reversal w/OTN
767	I/B	D	Generated Reversal of Refundable Credit Allowance
767	I/B	D	Rejected TOP Offset Reversal w/OTN
768	I	C	Earned Income Credit

Trans. Code	File	D/C	Title
770	I/B/A	C	Credit Interest Due Taxpayer
771	B	D	Interest Reversal Prior to Refund Issuance
772	I/B/A	D	Correction of TC 770 Processed in Error or interest netting
776	I/B/A	C	Generated Interest Due on Overpayment
777	I/B/A	D	Reverse Generated Interest Due Taxpayer or interest netting
780	I/B/A		Master File Account Compromised
781	I/B/A		Defaulted Account Compromise
782	I/B/A		Correction of TC 780 Processed in Error
788	I/B/A		All Collateral Conditions of the Offer Completed
790	B/A	C	Manual Overpayment Applied from IMF
792	B/A	D	Correction of TC 790 Processed in Error
796	B/A	C	Overpayment Credit from IMF
800	I/B	C	Credit for Withheld Taxes
802	I/B	D	Correction of a TC 800 Processed in error
806	I/B	C	Credit for Withheld Taxes & Excess FICA
807	I/B	D	Reversed Credit for Withheld Taxes
808	I		Primary SSN Injured Spouse Share
809	I		Secondary SSN Injured Spouse Share
810	I		Refund Freeze
811	I		Reverse Refund Freeze
820	I/B/A	D	Credit Transferred
821	I/B	C	Reverse Generated Overpayment Credit Transferred
822	I/B/A	C	Correction of an Overpayment Transferred In Error
824	I/B	D	Overpayment Credits Transferred to Another or to Non-MF Accounts
826	I/B	D	Overpayment Transferred

Trans. Code	File	D/C	Title
830	I/B	D	Overpayment Credit Elect (Transferred) to Next Periods Tax
832	I/B	C	Correction of Credit Elect Transfer
836	I/B	D	Overpayment Credit Elect Transferred to Next Periods Tax
840	I/B/A	D	Manual Refund
841	I/B/A	C	Cancelled Refund Check Deposited
842	B	C	Refund Deletion
843	I/B/A	D	Check Cancellation Reversal
844	I/B/A		Erroneous Refund
845	I/B/A		Reverse Erroneous Refund
846	I/B	D	Refund of Overpayment
850	I/B/A	D	Overpayment Interest Transfer
851	I/B	C	Reverse Generated Overpayment Interest Transfer
852	I/B/A	C	Correction of TC 850 Processed in Error
856	I/B	D	Overpayment Interest Transfer by Computer
860	I/B/A		Reverses Erroneous Abatement
876	I	D	Interest on Overpayment Transferred to BMF
890	I	D	Manual Transfer of Overpayment Credits to BMF
892	I	C	Correction of TC 890 Processed in Error
896	I/B	D	Overpayment Credit Offset
897	I/B	C	DMF Offset Reversal
898	I/B		FMS TOP Offset
899	I/B		FMS TOP Offset reversal or Agency Refund/Reversal
901	I/B/A/E		Delete IDRS Indicator
902	I/B/A/E		Campus IDRS Indicator
903	I/B/A		Master File IDRS Entity Delete
904	I/B/A/E		Notify IDRS Entity or Module not Present
920	I/B/A		IDRS Notice Status
922	I		IRP Underreporter
924	I		IRP Communication
930	I/B/E		Return Required Suspense
932	I/B		Reverse Return Required Suspense

Trans. Code	File	D/C	Title
960	I/B/E		Add Centralized Authorization File Indicator Reporting Agents File
961	I/B/E		Reverse Centralized Authorization File Indicator
962	I/B/E		Update Centralized Authorized File Indicator
970	B		F720 Additional Schedules; or F945 liability amounts from F945-A and related dates, F941 liability amounts from Schedule B and related dates
971	B/I/A		Miscellaneous Transaction
972	B/I		Reverses Amended/ Duplicate Return XREF TIN/ Tax Period Data or TC 971
973	B		Application for Tentative Refund F1139 Processed Return Filed-8038 Series Return and Additional Filing of Form 5330
976	I/B/A/E	C	Posted Duplicate Return
977	I/A/E	C	Posted Amended Return Posted Consolidated Generated Amended, Late Reply, or DOL Referral
980	B		W-3/1096 Transaction
982	B		CAWR Control DLN Transaction
984	B		CAWR Adjustment Transaction
986	B		CAWR Status Transaction
990	I/B/E/P		Specific Transcript
991	I/B/A		Open Module Transcript
992	I/B/E/A/P		Complete or TaxClass Transcript
993	I/B/A/P		Entity Transcript
994	I		Two Accounts Failed to Merge/ Transcript Generated
995	I/B		Difference in Validity Status/ Transcript Generated
996	B/I		Follow-up on Uncollectible
998	B		Update Entity Information
999	A		Update DLN

